

WATSON LEAVENWORTH KELTON & TAGGART

100 PARK AVENUE

NEW YORK 10017

LESLIE D. TAGGART
NORMAN N. SCHUTTLE
JOHN T. KELTON
NICHOLAS JOHN STATHIS
WILLIAM H. VOGT III
HERBERT BLECKER
HOWARD K. KOTHE
ALBERT ROBIN
THOMAS V. HEYMAN
ROBERT E. KOSINSKI
STEVEN J. BOSSES
GEORGE J. BRANDT, JR.
JAMES J. DALEY
FRANK J. COLUCCI
GEORGE W. MACDONALD, JR.

ROBERT M. FREEMAN
MAXIM H. WALDBAUM
PETER G. DILWORTH
THERESA M. GILLIS
HOWARD S. BARNABY, JR.

December 21, 1976

A.I.P. DEC 23 1976

PEC
12-22

LEONARD A. WATSON (1930-1960)
ELLIS W. LEAVENWORTH (1930-1959)

(AREA CODE 212)
683-4220

TELECOPIER FAX
(AREA CODE 212)
683-4469

CABLE ADDRESS "WATSOLAW"

INTERNATIONAL TELEX
620866

OF COUNSEL
ELMER R. HELFERICH

BY POUCH MAIL

Dr. G. Esler Inskeep
Senior Patent Agent
Philip Morris Incorporated
Research Center, P.O. Box 26583
Richmond, Virginia 23261

Re: Our File 582-824
PM 640

Dear Les:

Enclosed herewith are copies of the first Office Action and the references cited therein, in connection with the above-identified patent application.

May we please have your comments and the comments of the others concerned with regard to this Office Action, well in advance of the deadline of March 9, 1977.

Sincerely,



Howard K. Kothe

HKK: gbs
Encs.

2026511489